



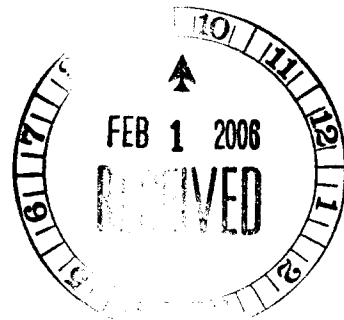
CORPORATION SERVICE COMPANY

RECORDATION NO. 24736 B FILED

FEB 03 '06

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SURFACE TRANSPORTATION BOARD



January 31, 2006

Barbara Saddler
Surface Transportation Board
Recordation Office
1925 K Street, N.W., Suite 70
Washington D.C. 20423

Re: 150602-1

Dear Barbara,

Enclosed are two (2) originals of the **Memorandum of Railcar Lease** dated as of January 23, 2006 between the following parties:

Names and address of the following parties:

Lessor: **THE CIT GROUP/EQUIPMENT FINANCING INC.**
1211 Avenue of the Americas, 20th Floor New York, NY 10036

Lessee: **TESORO REFINING AND MARKETING COMPANY**
300 Concord Plaza Drive, San Antonio, TX 78216-6999

A short summary of the document to appear in the index follows:

Memorandum of Railcar Lease between Lessor: **THE CIT GROUP/EQUIPMENT FINANCING INC.** and Lessee: **TESORO REFINING AND MARKETING COMPANY** covering 25 tank cars with reporting marks and numbers – DBUX300004 – DBUX300421 - NOT INCLUSIVE.

Please file this memorandum as a SECONDARY document to Recordation #24730 dated 09/22/03 and return one (1) stamped original to my attention.

A check covering the filing fee of thirty-three dollars (\$33.00) is enclosed.

If you have any questions regarding the filing, please feel free to call me at 800-995-5071 ext. 3793.

Thank you for your prompt assistance.

Sincerely,

STEVE TURNER
Motor Vehicle Specialist

MEMORANDUM OF RAILCAR LEASE

THIS MEMORANDUM OF RAILCAR LEASE dated as of this 27TH day of MAR, 2005, is made by THE CIT GROUP/EQUIPMENT FINANCING, INC., a Delaware corporation, with an address at 1211 Avenue of the Americas, 20th Floor, New York, New York 10036 (the "Lessor"), and TESORO REFINING AND MARKETING COMPANY, a Delaware corporation, with an address at 300 Concord Plaza Drive, San Antonio, TX 78216-6999 (the "Lessee" and, together with the Lessor, the "Parties").

KNOW ALL PERSONS BY THESE PRESENTS THAT:

WHEREAS, the Lessor and the Lessee entered into that certain Master Railcar Lease (the "Lease") dated as of September 22, 2003 covering certain equipment described therein and with respect to which a Memorandum of Railcar Lease was filed with the Surface Transportation Board ("STB") on December 10, 2003 and given Recordation Number 24730.

WHEREAS, the Parties have entered in to an additional Schedule under the Lease and wish to show for the public record the existence of the aforesaid Schedule, the respective interests therein of the Parties and a description of the equipment (the "Equipment") as set for the in **Schedule A** hereto, and accordingly the Parties have caused this Memorandum to be executed by their respective duly authorized officers, as of the date first above written.

NOW, THEREFORE, for valuable consideration, the receipt and sufficiency of which are hereby acknowledged by each of the Parties hereto, by this instrument the Lessor hereby leases and confirms the lease of the Equipment to the Lessee in accordance with the terms and conditions of the Lease, and the Lessee confirms and accepts such terms and conditions, which are incorporated by reference as if fully set forth herein.

I certify that I hold the title set forth below, that this instrument was signed on behalf of the Lessor by authority of its Board of Directors and that I acknowledge that the execution of the foregoing instrument was the free act and deed of the Lessor. I further declare under penalty of perjury that the foregoing is true and correct.

THE CIT GROUP/EQUIPMENT FINANCING, INC.

By: 
Name: Richard Latini
Title: Senior Vice President

RECORDATION NO. 24730-B FILED

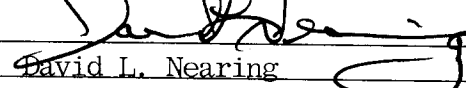
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4-11 PM

SURFACE TRANSPORTATION BOARD

I certify that I hold the title set forth below, that this instrument was signed on behalf of the Lessee by authority of its Risk Management Committee and that I acknowledge that the execution of the foregoing instrument was the free act and deed of the Lessee. I further declare under penalty of perjury that the foregoing is true and correct.

TESORO REFINING AND MARKETING COMPANY

By: 
Name: David L. Nearing
Title: Manager, Rail Operations & Planning

Schedule A

Number of Cars		Equipment Description
25		28,000 through 31,000 gallon capacity tank cars, non coiled, non insulated
1	DBUX	300004
2	DBUX	300005
3	DBUX	300009
4	DBUX	300217
5	DBUX	300218
6	DBUX	300219
7	DBUX	300220
8	DBUX	300221
9	DBUX	300222
10	DBUX	300223
11	DBUX	300225
12	DBUX	300226
13	DBUX	300227
14	DBUX	300228
15	DBUX	300229
16	DBUX	300231
17	DBUX	300232
18	DBUX	300234
19	DBUX	300235
20	DBUX	300236
21	DBUX	300238
22	DBUX	300241
23	DBUX	300386
24	DBUX	300417
25	DBUX	300421